

MIYATA et al.
Appl. No. 10/720,686
April 8, 2004

REMARKS/ARGUMENTS

The Abstract of the Disclosure has been amended as required in the Notice of Incomplete Reply mailed April 1, 2004.

An early and favorable Action on the merits is awaited.

Respectfully submitted,

NIXON & VANDERHYE P.C.

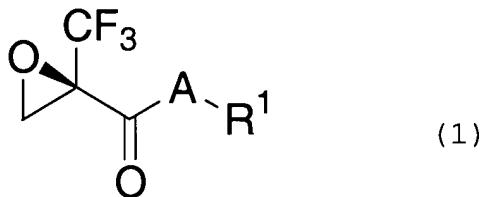
By:


Arthur R. Crawford
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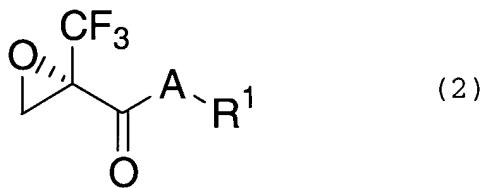
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ABSTRACT OF THE DISCLOSURE

Optically active fluorine-containing compounds of the formula (1):



or of formula (2):



are used for producing optically active 3,3,3-trifluoro-2-hydroxy-2-methylpropionic acids.